



# COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

## UNEMPLOYMENT INSURANCE AUDITOR I

Job Number: 20001650

Job Code: 91270V000101

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 06/16/1982

Job Revised: 04/16/2007

Grade: 12 Salary (MIN - MID):

\$14,938-\$19,789 - Hourly

\$2,427.44-\$3,215.72 - 37.5 Hr. Monthly Salary

\$2,589.26-\$3,430.10 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

### **PROBATIONARY PERIOD:**

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

**CHARACTERISTICS OF THE JOB:** *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

At the beginning level, conducts audits of employer records to assure compliance with unemployment insurance laws and regulations. Serves as a witness at Unemployment Insurance Commission appeal hearings, applies legal collection procedures to collect delinquent tax payments and investigates employer/employee relationships and worker coverage; and performs other duties as required.

### **MINIMUM REQUIREMENTS:**

#### **EDUCATION:**

Graduate of a college or university with a bachelor's degree that includes twenty semester hours or thirty quarter hours in accounting courses.

#### **EXPERIENCE:**

NONE

#### **Substitute EDUCATION for EXPERIENCE:**

Certification as a Certified Public Accountant(C.P.A.)will substitute for the required bachelor's degree.

#### **Substitute EXPERIENCE for EDUCATION:**

Additional experience as an unemployment tax auditor will substitute for the required education on a year for year basis up to, but not including, nine semester hours in accounting courses.

#### **SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):**

NONE

**EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION:** *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

At the beginning level, applies professional auditing standards, methods and procedures to review, explain and interpret regulatory reporting requirements. Under general supervision, serves as a local representative of the division for unemployment tax matters. Investigates the subjectivity status of employer under applicable statutes. Conducts field audits of a technical nature to assure compliance with Kentucky Unemployment Insurance tax laws, rules and regulations to determine liability and accuracy of wage and tax data reported by employers. Secures wage and tax reports from delinquent employers. Assesses and collects delinquent tax, interest and penalty payments. Investigates covered employment status of claimants found not to have been previously reported including determinations of independent contractor status. Recommends legal action required to enforce collection of delinquent payments and compliance with unemployment tax statutes. Serves or assists in service of legal documents. Conducts property investigations to disclose attachable property. Levies on salaries and assets to secure payment of delinquent taxes. Serves as a witness in Kentucky Unemployment Insurance tax appeal hearings. Provides assistance to employers, their representatives and auditors concerning unemployment tax matters. Participates in team audits or special work details. Undertakes special projects as assigned.

**UNIQUE PHYSICAL REQUIREMENTS:**

**TYPICAL WORKING CONDITIONS:** *Incumbents in the job will typically perform their job duties under these conditions.*

Duties are performed both in and out of an office setting. Travel is usually performed within an assigned area of the state. Occasional overnight travel and travel throughout the entire state as well as some surrounding states will also be required.

**ADDITIONAL REQUIREMENTS:**

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

*THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.*